



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA, 95814  
PO BOX 942879, SACRAMENTO, CA 94279-0081  
916-322-2270 • FAX 916-324-3984  
www.boe.ca.gov

BETTY T. YEE  
Acting Member  
First District, San Francisco

BILL LEONARD  
Second District, Sacramento/Ontario

CLAUDE PARRISH  
Third District, Long Beach

JOHN CHIANG  
Fourth District, Los Angeles

STEVE WESTLY  
State Controller, Sacramento

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Room 121, Sacramento  
March 28-29, 2006  
NOTICE AND AGENDA**

**MARCH 28, 2006**

**Board Committee Meeting Convenes At 9:30 a.m.\*  
Board Meeting Convenes Upon Adjournment Of The Board Committee Meeting.\*\***

Agenda items occur sequentially. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

**BUSINESS TAXES COMMITTEE.....Mr. Chiang, Committee Chair**

1. Proposed new Regulations 1125 and 1423, *Two-party Exchange*, and proposed revisions to Regulations 1123 and 1420, *Supplier*, regarding the primary liability of payment of the fuel tax in a two-party exchange of fuel.

**BOARD MEETING**

**ORAL HEARINGS**

**A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**

There Are No Hearings For This Matter

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

- B1. J. Mwah Polson, 306075  
For Appellant: J. Mwah Polson, Taxpayer  
For Franchise Tax Board: Johnathan Hatae, Intern
- B2. Scott R. Martin and Judith E. Martin, 253561  
For Appellant: Scott R. Martin, Taxpayer  
For Franchise Tax Board: Judy Hirano, Tax Counsel
- B3. Michael Dilkey and Nancy Dilkey, 306366  
Motivated Transportation Dynamics, Inc., 306391  
For Claimant: Joy E. Cadunz, Attorney  
Nancy Dilkey, Taxpayer  
For Franchise Tax Board: Christopher Parker, Tax Counsel

- B4. Manuel Mireles and Rosa Mireles, 304422  
For Appellant: Antonio Gomez, Jr., Enrolled Agent  
Ken Nordberg, Assistant  
For Franchise Tax Board: Christopher Parker, Tax Counsel
- B5. Robert P. Anderson and Marlene P. Anderson, et al., 313978  
Stephen R. Fake and Deborah J. Fake, et al., 314025  
Dan M. Lusky and Lisa Dewitt-Lusky, et al., 313988  
For Appellant: Betty J. Little, Attorney  
For Franchise Tax Board: Ann Hodges, Tax Counsel
- B6. Mercury General Corporation, 145450  
For Appellant: Rick Richman, Representative  
Valerie Dickerson, Representative  
For Franchise Tax Board: John Penfield, Tax Counsel
- B7. Joseph R. Banister, 305606  
For Appellant: Joseph R. Banister, Taxpayer  
For Franchise Tax Board: Andrew O'Boyle, Tax Counsel

**BOARD MEETING RECONVENES AT 1:30 P.M.\*\*****C. SALES AND USE TAX APPEALS HEARINGS**

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

- C1. Mohammad Wahid Nayibkhil and Arian Baraki, 235824 (KH)  
For Petitioner: Arian Baraki, Taxpayer  
Mohammad W. Nayibkhil, Taxpayer  
Linna Ahrari, Witness  
For Department: Kevin Hanks, Hearing Representative
- C2a. United Parcel Service, Inc., 98724, 126831, 131381, 153034, 192709, 242411 (OH)
- C2b. United Parcel Service, Inc., 98726, 131383, 131431, 153036, 207917, 242304 (EAA)
- C2c. United Parcel Service, Inc., 272826 (CH)  
For Claimant: Richard D. Binn, Attorney  
Howard Mantel, Representative  
Brenda Fountain, Representative  
For Department: Cary Huxsoll, Tax Counsel
- C3. Chris T. Attkisson and Loretta P. Attkisson, 235821 (KHO)  
For Petitioner: Cherri Attkisson Makasian, Representative  
For Department: Kevin Hanks, Hearing Representative

- C4. P.J. Helicopters, Inc., 224188 (UT)  
 For Petitioner: Joseph Micallef, Sr., Representative  
 Joe Micallef, Jr., Representative  
 For Department: Sharon Jarvis, Tax Counsel

**D. SPECIAL TAXES APPEALS HEARINGS**

These Hearings Are Scheduled For Wednesday, March 29, 2006.

**E. PROPERTY TAX APPEALS HEARINGS**

There Are No Hearings For This Matter

**F. PUBLIC HEARINGS**

**F1 Business Taxpayers' Bill Of Rights Hearings ..... Mr. Gilman**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

**F2 Property Taxpayers' Bill Of Rights Hearings ..... Mr. Gilman**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

**F3 Proposed Amendments to Property Tax Rules..... Mr. Lambert**

1. Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*
2. Rule 140.1, *Requirements of Managing General Partner of Limited Partnership for Welfare Exemption for Low-Income Housing Properties*
3. Rule 140.2, *Requirements for Supplemental Clearance Certificate for Limited Partnership for Welfare Exemption for Low-Income Housing Properties*
4. Rule 143, *Requirements for Irrevocable Dedication Clause and Dissolution Clause for Organizational Clearance Certificate for Welfare Exemption*

Rules 140, 140.1, and 140.2 clarify the requirements under Revenue and Taxation Code section 214, subdivision (g) to qualify for the welfare exemption for low-income properties.

Rule 143 clarifies the requirements for the irrevocable dedication and dissolution clause for nonprofit organizations claiming the welfare exemption under Revenue and Taxation Code section 214.

**G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)**G1 Legal Appeals Matters .....Mr. Levine**

- Hearing Notice Sent – No Response
  1. Radio Engineering Industries, Inc., 241038 (OHA)
  2. DSET Corporation, 169300 (OHB)
  3. Donald A. Farrelly and Sheila M. Chapman, 265253 (BH)
  4. Mal-Wal, Inc., 294997 (JHF)
- Petitions for Release of Seized Property
  5. Izzat Kamel Asfour, 336702 (BH)
  6. Gurdev Singh Pooni, 334693 (KHM)

**G2 Franchise and Income Tax Matters.....Mr. Schreiter**

- Decisions
  1. Chino Development League, Inc., 311530
  2. Raymond P. Crum, 309571
  3. Mark Crumpacker, 313396
  4. Bo Gao, 311617
  5. Kenneth Gisstennar, 306153
  6. Howard L. Greenblatt and Debra D. Greenblatt, 303631
  7. Paul Kaleta and Vicky Kaleta, 287729
  8. Jonathan C. McCracken, 306871
  9. Monkee Business, LLC, 317411
  10. Lawrence Phillips, 266204
  11. James W. Rafferty, 312501
  12. Alejandro Roman, 315224
  13. John J. Roppo, 311951
  14. James L. Tarpo, 301163
  15. Matthew A. Tunney and Stephany J. Tunney, 308146
  16. Warren D. Ward, 260981
  17. Hang Zhang, 310518
- Petitions for Rehearing
  18. Avalon Sunset, A California Corporation, 283190
  19. A. Fabian Garces, 270324
  20. Byron Howell and Donnia Howell, 246320
  21. James W. McCain, 270549
  22. Michael G. McKinney, 290004
  - 23a. Rick Spain, 206124
  - 23b. Rick Spain, 237220
  24. Stephen Trimberger and Laura Trimberger, 288720
  25. Dale A. Waltz and Anita L. Waltz, 288719

**G3 Homeowner and Renter Property Tax Assistance Matters.....Mr. Schreiter**

- Decisions
  1. Yevgenia Bogomilsky, 300010
  2. Majid Deyhim, 328872
  3. Margie Garcia, 301772
  4. Pamela Lashonda Ross, 306982

**G4 Sales and Use Taxes Matters .....Ms. Henry**

- Redeterminations
  1. Michelin Tire Corporation, 214644 (OHB)
  2. Automated Packaging Systems, Inc., 310290 (OHA)
  3. Aptix Corporation, 84143 (GH)
  4. Sunset Aviation, Inc., 331752 (UT)
  5. First American Real Estate Southern, LLC., 241701 (EA)
  6. California Auto Express, Inc., 255771 (AS)
  7. Charles River Laboratories, Inc., 296703 (OHB)
  8. Eisenhower Health Services, 254081 (EHC)
- Relief of Penalty/Interest
  9. Ralphs Grocery Company, 338976 (AA)
  10. Rancho Ready Mix, 339053 (EH)
  11. Grove Lumber & Building Supply, Inc., 340029 (EH)
  12. Food 4 Less of California, Inc., 338977 (AA)
  13. Qualex, Inc., 336917(OHB)
  14. Bizmart, Inc., 340026 (OHA)
  15. California Builder Appliances, Inc., 339057 (JH)
  16. Gunderson Auto Group, LLC, 339067 (AP)
  17. Hughes Markets, Inc., 338939 (AA)
- Denials of Claims for Refund
  18. Mills/Peninsula Hospital, 339788 (BH)
  19. Swingles Furniture Rental, Inc., 255297 (OHA)

**G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds.....Ms. Henry**

- Credit and Cancellation
  1. Riso Family Motors, Inc., 340083 (EH)
- Refunds
  2. National Ready Mixed Concrete Company, 336947 (AR)
  3. Lynwood Unified School District, 315353 (AA)
  4. Lick Wilmerding School, 300642 (BH)
  5. California Physician's Service, 289235 (BH)
  6. Charles Bullock Hope, 309524 (FH)
  7. Inter-State Oil Company, Inc., 310355 (KH)
  8. The Sleep Train, Inc., 271026 (KH)
  9. Lanier Worldwide, Inc., 287927 (OHC)
  10. Container Corporation of America, 317034 (AA)
  11. Sunrider Corporation, 336390 (AS)
  12. Childtime Childcare, Inc., 234105 (OHA)
  13. GEAC Enterprise Solutions, Inc., 339534 (OHC)

14. Datex-Ohmeda, Inc., 333018 (OHA)
15. Vacco Industries, 294849 (AP)
16. Goldman Sachs & Company, 264927 (OHB)
17. Rocco Grieco, 301064 (AA)
18. Corporate Software & Technology, 313780 (OHC)
19. Keypoint Credit Union, 313695 (GH)
20. S & T Corporation, Inc., 318376 (AC)
21. Erickson Air-Crane, Inc., 300077 (KHM)
22. Faville, Inc., 339419 (FH)
23. W. W. Grainger, Inc., 339635 (OHA)
24. Northrop Grumman Systems Corporation, 327437 (AS)
25. USE Credit Union, 312985 (FH)
26. A-L Financial Corporation, 315503 (EA)
27. A-L Financial Corporation, 333019 (EA)

**G6 Special Taxes Matters ..... Mr. Gau**

- Relief of Penalty
  1. Sun Life Assurance Company of Canada, 268875 (OH) – “CF”
  2. General Electric Capital Assurance, 316548 (OH) – “CF”
  3. Explorer Insurance Company, 333665 (OH) – “CF”

**G7 Special Taxes Matters – Credits, Cancellations, and Refunds ..... Mr. Gau**

- Refunds
  1. Costco Wholesale Corporation, 339364 (EH)
  2. Aetna Life Insurance Company, 339374 (OH) – “CF”

**There are No Items For The Following Matters**

G8 Property Tax Matters

G9 Cigarette License Fee Matters

G10 Legal Appeals Property Tax Matters

**H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY**

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

**H1 Legal Appeals Matters ..... Mr. Levine**

- Cases Heard But Not Decided
  1. Tareq Sulaiman and Kathy Sulaiman, 249880 (GH)
  2. John Raymond Collins and Lisa House, 170436 (UT)
  3. AGS Enterprises, Inc., 215145 (FH)
- Matter for Board Consideration
  4. Tri-Air, Inc., 240935 (KHO)

**H2 Franchise and Income Tax Matters .....Mr. Schreiter**

- Opinion
  1. James C. Meek and Florence Meek, 290009
- Decisions
  2. John T. Berg, 300516
  3. Norma Jean Cattle Company, 303567
  4. Richard M. Trank, 304962
  5. Geoffrey K. Wascher, 307238
- Petitions for Rehearing
  6. Giuseppe Aiello, 240658  
Bennie Anselmo, 241129  
Bennie Anselmo, Sr., 241151  
Thomas Arens, 241154  
Renato Avanzino, 241159  
Michael Joseph Biagini and Elizabeth A. Biagini, 241164  
Natalio Cademartori, 241330  
Fernando Cambri, 241332  
Juanito Cuneo, 241334  
Ugo J. Cuneo, 241335  
Victor D'Agnolo, 241336  
Casimiro Damele, 241337  
Adolpho Delcarlo, 241339  
Mary Della Cella, 241340  
Susan Della Cella, 241342  
Mario Delucchi, 241344  
Alfred De Martini, 241365  
Estate of Ann M. De Martini, 241366  
Eugene V. De Martini, 241368  
Gino De Martini, 241369  
Paul De Martini, 241370  
Angelo DeVincenzi, 241371  
James DeVincenzi, 241372  
Alipio Fatica, 241373  
Elmo Fatica, 241374  
Luciano Ferrari, 241377  
Giacomo Franco, 241378  
Bernardo Ghigliazza, 241379  
Gloria Ghirarduzzi, 241380  
Mario Grelli, 241381  
Orel Jackson, 241382  
Attilio Malatesta, 241386  
Anthony J. Oneto, 241391  
Vincenzo Pasquinelli, 241392  
Antonio Passetti, 241393  
Quinto Passetti, 241394  
Flora Raggio, 241396  
Louie J. Ratto, 241398  
Ernest J. Ronzani, 241400

- Raniero Roselli, 241401
- Angelo Ricchetti, 241402
- Francesco Rissotto, 241403
- Dante Steccone, 241406
- Mario G. Steccone, 241407
- Luis Stella, 241408
- Luis M. Torres, 241409
- Dina T. Vannelli, 241411
- Paul E. Worden, 241413
- Hugo Giovannini, 241414
- Julia Capella, 241415
- Gloria Devincenzi, 241418
- P. J. Capella Exemption Trust, 241420
- Estate of Flavio C. Calcagno, 241421
- Fortunato Conti, 241422
- John M. Frederick, 241423
- Sisto Giuliacci, 241424
- Alvaro Nardi and Rose Nardi, 241426
- Louis Matteucci, 241428
- 7a. Elizabeth Montes, 224954
- 7b. Dennis Arthur Speldrick, 225542

### **H3 Homeowner and Renter Property Tax Assistance Matters.....Mr. Schreiter**

- Opinion
  - 1. Anna Ellis, 282922

### **There are No Items For The Following Matters**

- H4 Sales and Use Taxes Matters
- H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

## **I. TAX PROGRAM NONAPPEARANCE MATTERS**

(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)

### **I1 Property Taxes Matters..... Mr. Gau**

- Unitary & Nonunitary Land Escaped Assessments
  - 1. Citizens Telecommunications Company of California, Inc. (284) - “CF”
  - Pacific Bell Telephone Company (279) – “CF”
  - Cal-Ore Telephone Company (328) – “CF”
  - Sacramento Valley Limited Partnership (2513) – “CF”
  - GTE Mobilnet of California, Ltd. Partnership (2559) – “CF”



- WWC License, LLC (2665) – “CF”
- Nextel of California, Inc. (2737) – “CF”
- Level 3 Communications, LLC (7761) – “CF”
- Private Railroad Car Tax Refund
  - 2. California Railcar Corporation (5752) – “CF”
- Board Roll Changes
  - 3. 2003, 2004, and 2005 State-Assessed Property Rolls – “CF”

**I2 Offers-in-Compromise Recommendations ..... Ms. Ogrod**

- 1. Donald Napoli
- 2. Hassan S. Tabrizi
- 3. Peggy Newton

**CHIEF COUNSEL MATTERS**

**J. Rulemaking**

**Alternative Approaches for Taxation of Third-party Consideration ..... Mr. Lambert**

- J1 Discussion of Proposed Language for Alternative Approaches Regarding the Taxation of Third-party Consideration with reference to Sales and Use Tax Regulation 1671, *Trading Stamps and Related Promotional Plans*, and Proposed Regulation 1671.1, *Discounts, Coupons, Rebates and Other Incentives*

**There Are No Items For The Following Matters**

- K. Business Taxes
- L. Property Taxes
- M. Other Matters

**ADJOURN** - The meeting will reconvene on Wednesday, March 29, 2006, at 9:30 a.m.

If you wish to receive this Notice and Agenda electronically, you can subscribe at [www.boe.ca.gov/agenda](http://www.boe.ca.gov/agenda).

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

The hearing location is wheelchair accessible. If you require assistance, please contact Cathy Stroh at (916) 324-2599, or e-mail [Cathy.Stroh@boe.ca.gov](mailto:Cathy.Stroh@boe.ca.gov) to make special arrangements.

- \* Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.
- \*\* Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Room 121, Sacramento  
March 28-29, 2006  
NOTICE AND AGENDA**

**MARCH 29, 2006**

**Board Meeting Reconvenes At 9:30 a.m.\* \***

Agenda items occur sequentially. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

**ORAL HEARINGS**

**A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**

There Are No Hearings For This Matter

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

These Hearings are Scheduled for Tuesday, March 28, 2006.

**C. SALES AND USE TAX APPEALS HEARINGS**

These Hearings are Scheduled for Tuesday, March 28, 2006.

**D. SPECIAL TAXES APPEALS HEARINGS**

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

**D1. Idalia Tobar, 234092 (CH)**

For Petitioner: Isaac Kalonji Kashsma, Representative  
For Department: Monica Brisbane, Tax Counsel

**D2. Khani & Son, Inc., 233941 (GH)**

For Petitioner: Dan Askari, Representative  
For Department: Carolee Johnstone, Tax Counsel

**D3. Kam Yuen International, Inc., 216737 (BH)**

For Petitioner: Jeffrey Chen, Attorney  
Chun Mei Zhang, Representative  
For Department: Tim Treichelt, Tax Counsel

**E. PROPERTY TAX APPEAL HEARINGS**

There Are No Hearings For This Matter

**F. PUBLIC HEARINGS**

These Hearings Are Scheduled For Tuesday, March 28, 2006 at 1:30 p.m.

**G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**

These Items Are Scheduled For Tuesday, March 28, 2006

**H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY**

These Items Are Scheduled For Tuesday, March 28, 2006

**I. TAX PROGRAM NONAPPEARANCE MATTERS**

These Items Are Scheduled For Tuesday, March 28, 2006

**CHIEF COUNSEL MATTERS**

**J. Rulemaking**

Rulemaking is scheduled for Tuesday, March 28, 2006

**There are No Items for the following Matters**

K. Business Taxes

L. Property Taxes

M. Other Matters

**ADMINISTRATIVE SESSION**

**N. Consent Agenda .....Ms. Pellegrini**

**N1 Retirement Resolutions**

- Linda C. Barber
- Michael J. Carrari
- Francis E. Coryell
- Albert F. Deets
- Walter A. Franzell
- Carolyn Geidner
- Romeo G. Mendoza
- Alethea Paras
- Edna Tancioco

**N2 Approval of Board Meeting Minutes**

- September 28, 2005
- January 31 - February 1, 2006

**N3 Proposed Revisions to Application for Changed Assessment  
(Form BOE-305-AH)**

**O. Approval of Board Committee Meeting Minutes**

O1 Business Tax Committee

**P. Other Administrative Matters****P1 Executive Director's Report..... Mr. Hirsig**

Executive Director's opportunity to report on matters of interest to the Board.

1. Streamlined Sales Tax Program Update
2. Curtain Wall Update
3. Public Records Act Requests Update

**P2 Interagency Agreements Over \$1 Million.....Ms. Johnson**

1. Department of Motor Vehicles (DMV)  
This contract provides for DMV to collect sales and use taxes relating to vehicles and undocumented vessels and transmit district taxes.
2. Department of Toxics Substances Control  
This contract provides for Board of Equalization to administer the Hazardous Substances Tax Program for the Department of Toxic Substances Control.
3. Stephen P. Teale Data Center  
This contract provides for multiple data processing services from the Stephen P. Teale Data Center.

**ANNOUNCEMENT OF CLOSED SESSION.....Ms. Pellegrini****Q. Closed Session**

- Q1 Discussion and approval of staff recommendations regarding settlement cases (R&T Code §§ 6901, 7093.5, 30459.1 and 50156.11)
- Q2 Discussion and action on personnel matters (Govt. Code § 11126(a))

**ANNOUNCEMENT OF OPEN SESSION .....Ms. Pellegrini**

**ADJOURN** - The meeting will reconvene at 1:00 p.m.

**BOARD MEETING RECONVENES AT 1:00 p.m.**

**Press Conference**

Unveiling California Tax Service Center Online

**ADJOURN**

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Deborah Pellegrini, Chief  
Board Proceedings Division

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